

COMPREHENSIVE PROBLEM 2 - ACP 323

MARK WALTER CORPORATION was incorporated 3 years ago as a trading company engaged in the sale and distribution of hardware and electrical supplies. Its office and store is located in Batangas City.

You were given by your client's controller a copy of the trial balance as of December 31, 2020.

The company maintains its bank account with Secured Bank. Your review of the bank reconciliation statement disclosed the following information:

1. On December 22, 2020, the bank erroneously credited the account of Mark Walter Corporation for P195,000 representing deposit for the account of another company.

Bank reconciling item. No adjustment to the cash per book

2. Post-dated checks totaling P37,900 were included in the deposits in transit. These represent collections of accounts receivable from customers. The checks were actually deposited on January 5, 2021.

Accounts Receivable	37,900	
Cash		37,900

3. On December 28, 2020, the company issued checks to creditors totaling P115,000. These checks were released on January 5, 2021.

Cash	115,000	
Accounts payable		115,000

4. A check dated December 12, 2020 in payment of accounts payable was recorded as P12,000. Upon examination of the checks returned by the bank, the actual amount was P21,000.

Accounts Payable	9,000	
Cash		9,000

5. A check for P4,750 in payment of a minor repair of office equipment was not recorded on the company books.

Operating Expenses	4,750	
Cash		4,750

6. Transfer of fund of P59,300 to Secured Bank current account of DBS Securities was not recorded. This pertains to purchase of 5,000 securities to be held as trading securities. Based on quoted price as of December 31, 2020, the market value per share is P8.20.

Trading securities	59,300	
Cash		59,300

7. Interest earned amounting to P5,720 was not recorded.

Cash	5,720	
Other Income (Interest Income)		5,720

8. Deposits in transit and outstanding checks at December 31, 2020 amounted to P89,200 and P132,000 respectively.

No entry/Bank reconciling items

Answer For Comprehensive Problem 1weygandt

**Donald E. Kieso, Jerry J.
Weygandt, Terry D. Warfield**



Answer For Comprehensive Problem 1weygandt:

Financial Accounting Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2009-11-02 Weygandt helps corporate managers see the relevance of accounting in their everyday lives Challenging accounting concepts are introduced with examples that are familiar to them which helps build motivation to learn the material Accounting issues are also placed within the context of marketing management IT and finance The new Do It feature reinforces the basics by providing quick hitting examples of brief exercises The chapters also incorporate the All About You AAY feature as well as the Accounting Across the Organization AAO boxes that highlight the impact of accounting concepts With these features corporate managers will learn the concepts and understand how to effectively apply them *Intermediate Accounting, Chapters 1-14 , Self-Study Problems/Solutions Book Volume* Donald E. Kieso, Jerry J. Weygandt, 2003-07-03 This bestseller has powered the careers of countless professionals The new edition builds on the book's reputation for comprehensiveness accuracy and currency incorporating all the recent changes to the accounting literature Updated with the latest developments and standards in the field The book includes a CD ROM with an accounting cycle tutorial a financial statement analysis primer an annual report database spreadsheet tools career resources and more It will help readers develop the knowledge and skills base they need to succeed as professional accountants **Textbook Problem Pack - Kimmel, Accounting 5e** Kimmel, Paul D Kimmel, PhD, CPA, Jerry J. Weygandt, Donald E. Kieso, 2013-02-19 [Solving Intermediate Accounting Problems Using Lotus 1-2-3 for Windows](#) Donald E. Kieso, Jerry J. Weygandt, 1998-06-19 This handbook is a reference book for the paging industry It aims to provide depth of theoretical understanding Mathematics has been used sparingly and restricted to certain technical sections permitting the non mathematical reader to skip these without losing over comprehension *Accounting* Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2018-12-27 Accounting Tools for Business Decision Making 7th Edition is a two semester financial and managerial accounting course designed to show students the importance of accounting in their everyday lives Emphasizing decision making this new edition features relevant topics such as data analytics as well as the time tested features that have proven to be of most help to students [Intermediate Accounting](#) Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2022-04-26 Intermediate Accounting by Donald Kieso Jerry Weygandt and Terry Warfield has always been and continues to be the gold standard Through significant updates the 18th Edition presents a refreshed accessible and modern approach with new perspectives that help connect students to the what the why and the how of accounting information In the intermediate accounting course it can be difficult for students to understand the technical details and retain and recall core course topics To move beyond basic understanding students work through new integrated practice right at the point of learning and high quality assessment at varying levels helping them to learn concepts more efficiently and create connections between topics and real world application Throughout the course students also work through various hands on activities including Critical Thinking Cases Excel Templates and Analytics in Action problems all

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Kimmel, 2001-03-27 The Navigator the centerpiece of the learning system that empowers students to succeed consists of A checklist at the beginning of each chapter outlining text features and study skills needed A series of check boxes to prompt students to use the learning aids in the chapter and set priorities while studying Accounting in Action and Technology in Action boxes give students glimpses into the real world of business including Ethics Insights International Insights e Business Insights and Business Insights Student and Instructor Approved Pedagogy includes marginal accounting equation analyses and financial statements and ratio analysis throughout the text The strategic use of color photographs and illustrations rated 1 in instructor satisfaction Infographics These memorable visual reminders help students visualize and apply accounting concepts to the real world Unparalleled Readability Students using Accounting Principles rated their text easy to read more frequently than students using other accounting principles textbooks The new edition continues to reflect this conversational style and highly rated clarity Useful Thought Provoking End of Chapter Material including Self Study Questions Questions

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